

## Gateway 100R FAQs

- Q1. Because of safety concerns such as abuse and stalking, do we have to list the address of the employee's actual work location?
- A1. The Indiana Code says "business address", but does not define it. An acceptable alternative to the address of the employee's actual work location would be the address of the unit's administrative office.
- Q2. If an employee works two or more positions and/or at two different locations, do you want the employee reported once or twice? If once, how do we determine which location, title, department should be used in reporting the Form 100R?
- A2. There are two answers to this question depending on the specific situation:
- a. If the employee performs the same job function at different locations or is paid from multiple sources, it would be best to list the employee once and total the compensation paid. Some examples include an accountant splitting time between City Hall and the Water Utility; or an instructor that teaches at different campuses/buildings; or a police officer that is paid from different grants. Base the employee's department, title, location on where they spent the most time or received the most compensation.
  - b. If the employee performs different job functions it would be best list the employee multiple times based on the various positions held. This would provide the citizens with the most complete information possible. Some examples include a teacher that also coaches, or an employee that changes positions during the year. However, we recognize that just one W-2 per employee should be submitted to the IRS and the unit's accounting/payroll records may not easily provide separate information by position. As a result, reporting these employees once will also be acceptable.
- Q3. Do you want the header line included in the upload file as shown on the example file in the documentation? The line reads "Year,Last,First,Middle,Dept,Street,City,State,Zip,Title,Comp".
- A3. Yes, if using the upload feature, the upload file should include the header line as shown in the example file.
- Q4. Do we include items in compensation such as the employer's contribution to a 457 retirement plan, the employee share of PERF/TRF that the employer pays, or the employer's portion of insurance?
- A4. No, such benefits are not paid directly to the employee nor are considered current income by the IRS.
- Q5. We don't have any paid employees or our employees are paid by another unit. Do we have to submit a 100R?
- A5. Yes, we want ALL units to submit a 100R. Although you will not list any employees, you will still need to logon, answer the questions in the 100R that are related to the above situation, and submit.